State of New Hampshire

Board of Tax and Land Appeals

Michele E. LeBrun, Chair Albert F. Shamash, Esq., Member Theresa M. Walker, Member Anne M. Stelmach, Clerk



Governor Hugh J. Gallen State Office Park Johnson Hall 107 Pleasant Street Concord, New Hampshire 03301-3834

In Re:

Public Service Company of New Hampshire and

NH Electric Cooperative, Inc.

(See Attached Case List)

EXPEDITED ORDER

The board received today the State of New Hampshire's December 11, 2014 "Motion to Limit Discovery and for Expedited Relief" (the "Motion") with respect to a deposition of Scott Dickman, a "Utility Appraiser" employed by the State's Department of Revenue Administration, scheduled for tomorrow, December 12, 2014, pursuant to the "Subpoena Duces Tecum" attached as Exhibit A to the Motion, which was served on December 5, 2014. The Motion, made on behalf of the State and Mr., Dickman, acknowledges the State is not a party to these appeals.

Upon review of the Motion, including the attached correspondence between the State's attorney and one attorney representing some of the municipalities (Exhibits C and D), the board finds:

- Mr. Dickman's deposition should proceed as scheduled in the Subpoena Duces Tecum;
- 2. The scope of examination, as described in that document, can include his knowledge "relating to the valuation of properties" pertaining to both the "PSNH" and the "NHEC" utilities;

Telephone: 603-271-2578 TDD Access: Relay NH 1-800-735-2964 Visit our website at: www.nh.gov/btla In Re: Public Service Company of New Hampshire and NH Electric Cooperative, Inc.

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3. The State's willingness to produce Mr. Dickman's "paper file[s]" is reasonable, but

he should do so with respect to both the PSNH and NHEC utilities; and

4. To the extent the State objects to the production of other "documents" by Mr.

Dickman (on burdensomeness and/or other grounds), such objections can be stated at

the deposition and the municipalities can then inquire further regarding what specific

documents have not been produced.

Given the time limitations and other constraints, the board is unable to rule further prior

to the scheduled deposition.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Michele E. LeBrun, Chair

Albert F. Shamash, Member

Concurred/unavailable for signature

Theresa M. Walker, Member

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CERTIFICATION

I hereby certify a copy of the foregoing Expedited Order has this date been sent via E-Mail and mailed, postage prepaid, to: Lynmarie C. Cusack, Esq., Department of Justice, Civil Bureau, 33 Capitol Street, Concord, NH 03301-6397; Caroline K. Delaney, Esq., State of New Hampshire Department of Revenue Admin, 109 Pleasant Street, Concord, NH 03301; Margaret H. Nelson, Esq., Sulloway & Hollis, PO Box 1256, Concord, NH 03302, Taxpayer representative; Walter L. Mitchell, Esq. and Judith E. Whitelaw, Esq., Mitchell Municipal Group, P.A., 25 Beacon St. East, Laconia, NH 03246; Christopher L. Boldt, Esq., Donahue, Tucker & Ciandella, PLLC, 56 NH Route 25, PO Box 214, Meredith, NH 03253; John J. Ratigan, Esq., Donahue, Tucker & Ciandella, PLLC, 225 Water Street, Exeter, NH 03833; Matthew R. Serge, Esq., Upton & Hatfield, PO Box 1090, Concord, NH 03302-1090; Robert Upton, II, Esq., Upton & Hatfield, LLP, PO Box 2242, North Conway, NH 03860-2242; and Shawn M. Tanguay, Esq., Gardner Fulton & Waugh, PLLC, 78 Bank Street, Lebanon, NH 03766-1727.

Dated: December 11, 2014 Lunion M. Ste

inne M. Stelmach, Clerk